



Autumn, 1997

Forest Tax and Stewardship News



FCL Rollover Deadline Draws Near

By Dahn Borh

Your opportunity to convert Forest Crop Law (FCL) lands to Managed Forest Law (MFL) lands, without an early withdrawal penalty, comes to an end on January 1, 1998. This opportunity stems from the 1993 Wisconsin Act 131.

Why convert to Managed Forest Law?

In 1985, the State decided to revitalize its forest tax law programs to improve services provided to forest landowners. To achieve this goal, the State Legislature enacted the Managed Forest Law which replaced the Forest Crop Law and Woodland Tax Law.

Four key advantages of the Managed Forest Law:

- ✿ Reduced taxes when harvesting timber.
- ✿ Recognition of landowners' objectives.
- ✿ An opportunity to apply a management plan to ensure good forest stewardship and achieve long-term goals for landowners.
- ✿ The choice to open or close all or a portion of your land to public access.

Though the Managed Forest Law took effect January 1, 1986, tax law programs already in effect were allowed to continue to their expiration dates. A joint MFL review committee (comprising experts from DNR and UW-Extension) recommended to the State Legislature in December

1991 that landowners with land enrolled under FCL be allowed to convert these lands to the Managed Forest Law without a penalty. In response, the State Legislature passed Wisconsin Act 131, waiving the penalties for converting FCL lands to MFL lands. Wisconsin Act 131, however, limited the conversion period to three years, September 1, 1994 to January 1, 1998.

What is the application process?

If you are thinking about converting your lands from FCL to MFL, contact your local DNR forester. He or she will inform you of all the necessary steps. The process itself requires the following essential steps:

- ✿ Contact your DNR forester to discuss the pros and cons of converting from FCL to MFL. The forester can also help you determine if your FCL lands meet the eligibility requirements for MFL.
- ✿ Make sure that you owe no taxes on the land. Tax delinquent lands are not eligible to participate under the Managed Forest Law.
- ✿ Submit your application along with a \$100 nonrefundable application fee. Attach a list of all your FCL lands within the town or village for which you are applying. Also, submit the deed(s). All FCL lands within a municipality must be included. For example, if you own 160 FCL acres in the Millsburg Township

and want to convert, you must include all 160 acres in your application.

- ✿ Completed applications are forwarded to the DNR forester. He or she will inspect your land and prepare a management plan for the land. You will be required to sign the management plan before the land can be converted to MFL. You can hire a consultant forester to write a management plan for you. If a consultant forester is hired, the management plan must be submitted to the DNR forester for approval.
- ✿ The DNR forester sends completed management plans and additional information to the Forest Tax Section to complete the process. It can take up to three years to complete this process, as provided by statute.

An application form (Form 2450-165) can be obtained from your DNR forester. As a matter of policy, the Forest Tax Section in Madison has sent out this form to all FCL landowners in 1994 and 1997, to inform landowners of the opportunity to convert their lands to MFL.

The Wisconsin Department of Natural Resources provides equal opportunity in its employment, programs, services and functions under an Affirmative Action Plan. If you have any questions, please write to Equal Opportunity Office, Department of the Interior, Washington, D.C. 20240.

This newsletter is available in alternate format upon request.

Cultural Differences Raise Issues on Lands Open to Public Hunting

Pat Murphy and Kou Xiong

Perhaps you celebrate holidays and enjoy family traditions with a flare different than the neighbor down the road. Each of you has time honored life styles which are neither right nor wrong, just different. Expressions of cultural differences are much the same.

There are nearly 39,000 Hmong and others of Southeast Asian ethnic backgrounds living in Wisconsin, primarily in 13 cities. Like most, they want to have the feeling of acceptance and understanding, though language and culture often create barriers.

Many Hmong exercise their right to hunt on lands open to the public, including tax law lands. Hmong hunt for food to feed their family; they do not sell their meat nor specifically hunt for trophy or prize animals.



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In their homeland of Laos, Hmong of any age could hunt or fish and did not need a license. For hunting they hand manufactured crossbows, game traps, slingshots and flintlock rifles. Group hunting was common and often hunters camped in an area and hunted around it. Because of lack of refrigeration thinly sliced meat was hung over an open fire for drying. Eating the animal's skin along with the meat was also customary. Though Laos' natural resources were unregulated by the government, the Hmong had deep reverence for nature and only used from nature what was necessary for survival. Hmong traditionally invoked the spirits and asked for blessings before hunting. Many of these traditions remain today.

If any individual chooses to exercise public access rights on lands you have enrolled under the Forest Crop Law or Managed Forest Law - Open, here are a few things you need to remember:

- ✦ As provided by Wisconsin state law, all Forest Crop lands are open to public hunting and fishing; Managed Forest - Open lands are available for public hunting, fishing, hiking, sightseeing and cross-country skiing.
- ✦ An individual is not required to obtain your permission to access these lands for the approved uses. Appreciate those individuals who are courteous enough to show you this respect.
- ✦ You must allow access across your non-FCL/MFL lands if it is adjoining your land designated open to the public and is the only access to the open land. The access, however, may be limited to a reasonable corridor.
- ✦ If you chose to post a sign which denies snowmobile or vehicular traffic, you must also include language regarding the allowed uses, such as hunting and fishing, in equal sized lettering. Forest tax law lands open to public access

may not have "no trespassing" signs posted.

- ✦ Signs which indicate participation in the Quality Deer Management program may *not* infer a restriction on what deer can (or can't) be harvested.

Although your FCL or MFL-open land is available for selected public use, you maintain certain land-owner rights:

- ✦ Access by motor vehicles or snowmobiles may be prohibited. Trespass problems should be referred to the local sheriff.
- ✦ Tree and brush cutting, permanent tree stands or blinds and placing nails in trees may be prohibited. Temporary tree stands and bait stations, provided no property damage occurs, can be used since they are legally accepted methods of hunting.
- ✦ Access may be restricted within 300 feet of any building or within 300 feet of an active timber sale which conforms to the tax law's management plan.
- ✦ MFL lands designated as closed may be posted, however, access to open MFL lands may not be denied across these lands.

People who use your open land have responsibilities too. For example:

- ✦ Prior to exercising their public access rights, it's advisable for individuals to confirm that the land is still enrolled in the program since ownerships and designations constantly change. The county register of deeds or the local forester are sources of information.
- ✦ Individuals need to be cognizant of property boundaries and where access designations change. They may ask you to authenticate this information.
- ✦ If all property surrounding open lands is in another ownership, then permission must be obtained from the adjacent

landowner(s) prior to crossing this land.

- ✱ Individuals need to realize that privately published brochures, not sanctioned by the department, may be out-dated the minute they are printed. This mis-information may lead to misguided assumptions.

Perhaps your views on public access to your forested lands have changed since initial entry under the tax law program. If you wish to close your lands, you have several options available:

- ✱ MFL open/closed designations can be changed once during the contract period within the guidelines of the law. Requests received prior to November 20th take effect the *following* January 1. Contact your local forester to determine if you qualify for a change.
- ✱ FCL lands may be converted to MFL lands and designated as closed. Applications must be received *prior* to January 1, 1998. Contact your local forester for the eligibility requirements.
- ✱ You can remove your lands from the program and pay a voluntary withdrawal penalty. Your local forester can tell you how the penalty is calculated.

Wisconsin's forest tax law programs are intended to encourage management of our woodland resources while providing you benefits of reduced taxes and technical assistance. If you intentionally violate the provisions of the forest tax laws, there are consequences. Knowing your rights, as well as the public's, is important. Remember, posting or denying access to your FCL lands or open MFL lands will initiate enforcement actions by the department and may lead to withdrawal and substantial financial penalties.

As part of the department's diversity and educational efforts Kou Xiong, DNR Hmong liaison, works in Eau Claire to explain and translate hunting and fishing laws. For additional information he can be reached at 715-839-1638.

Forest Stewardship

By Linda DePaul

The Forest Stewardship Program and Stewardship Incentive Programs are still available to landowners in Wisconsin. Although the Programs are not funded at the levels they once were, there is still money available to landowners to have management plans prepared for them and to carry out management practices afterward. The purpose of these programs is to help put private lands under sustainable management, thus insuring productive forests in the future.

A problem often encountered with these and other assistance programs is that the money gets used quickly. Landowners go to their local forester or county Farm Services Agency (FSA) wanting to sign up for assistance and are told there is no money available. This can be frustrating for landowners, so it is important to think on a long-term basis. For example, if you want to plant trees, sign up at your local FSA office the Spring before you intend to plant. And if you are told there are currently no funds available, ask your local forester to put you on a waiting list, in case additional funds become available. In addition, your forester may know of other landowner programs that may help you accomplish your management goals.

The most important thing you as a landowner can do is to have a long-range management plan prepared by a natural resource professional, ideally when they purchase the property. This document then serves as a reference over the years for planning activities such as wildlife habitat improvement, soil and water protection and recreation. When a landowner is ready to put in a practice, they consult the plan and find out where on their property the land best suited for the practice. It may also indicate what to plant, what to cut or where they need to take special care. It also is very important when you harvest any trees to document for tax purposes the value of your trees at the time of purchase and the time and money you put into improving your property.

The management plan can give you ideas of when practices could be implemented, but because forests are a long term investment, usually they do not have to be done in any particular year. If you need financial assistance for a project and money is not available one year, waiting another year is rarely critical. Additionally, there are many activities that are can be achieved at little or no cost to the landowners. Groups like Pheasants Forever, Trout Unlimited and The National Wild Turkey Federation have local chapters that work with private landowners. The National Fish and Wildlife Service works with private landowners on wetland restorations. Bird boxes, brush piles and bat boxes are inexpensive to build. There are short fact sheets available free from you local DNR forester or county Extension office that explain how to build these and where to place them.

When a landowner has a timber harvest, often their primary interest is in obtaining the highest dollar value. However, harvests provide the perfect opportunity to implement other practices. While equipment is on your property, you can have future recreational trails put in and seeded, wildlife openings established or timber stand improvement work done. While some activities may lower the price you get for your timber, they will save you money in the future and increase the enjoyment you get from your property. Again, a management plan can alert you to these options before you accept any bids.

Whether you hire a private consultant or work with an agency employee, it is important to protect your investment in your property by obtaining professional advice. Too often ill-informed or hasty decisions result in long-term damage to the resources. Planning can protect our forest legacy for future generations.

1998 Stumpage Value Schedule

Each year, the Department of Natural Resources evaluates Wisconsin's timber market trends and sets new stumpage rates for the state. The 1998 stumpage rates will become effective for any wood products reported on cutting reports received by the Department of Natural Resources after December 1, 1997 or for any wood products harvested on or after November 1, 1997. The state is divided into twelve stumpage zones. The following three tables (Table A, B & C) show the stumpage rate per zone for timber, cord and piece products for 1998.

TABLE A: Log Products (stumpage value per thousand board feet)

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Cedar	112.00	116.00	80.00	112.00	NA	112.00	125.00	125.00	125.00	50.00	50.00	50.00
Fir/NA	43.00	43.00	43.00	NA	43.00	43.00	43.00	NA	43.00	43.00	43.00	
Hemlock	NA	66.00	66.00	82.00	NA	82.00	30.00	82.00	NA	82.00	82.00	82.00
Pine												
Jack	39.00	60.00	60.00	60.00	39.00	39.00	60.00	60.00	60.00	60.00	60.00	60.00
Red	127.00	113.00	106.00	104.00	99.00	83.00	133.00	172.00	93.00	138.00	52.00	90.00
White	75.00	110.00	102.00	58.00	44.00	127.00	134.00	158.00	132.00	181.00	92.00	120.00
Spruce	90.00	57.00	57.00	90.00	90.00	90.00	110.00	65.00	100.00	63.00	92.00	105.00
Tamarack	12.00	12.00	12.00	12.00	12.00	12.00	12.00	30.00	30.00	12.00	12.00	30.00
Aspen	55.00	54.00	41.00	32.00	50.00	59.00	45.00	61.00	33.00	30.00	40.00	28.00
Ash	192.00	150.00	191.00	218.00	0.00	123.00	178.00	180.00	137.00	136.00	64.00	156.00
Basswood	154.00	180.00	190.00	230.00	139.00	156.00	141.00	178.00	111.00	154.00	126.00	138.00
Birch												
White	95.00	57.00	82.00	78.00	81.00	84.00	141.00	130.00	142.00	70.00	72.00	50.00
Yellow	151.00	136.00	136.00	151.00	151.00	151.00	168.00	130.00	168.00	156.00	100.00	115.00
Elm	87.00	101.00	110.00	84.00	84.00	84.00	200.00	200.00	200.00	107.00	107.00	107.00
Maple												
Sugar	260.00	220.00	302.00	272.00	300.00	241.00	263.00	200.00	188.00	245.00	115.00	127.00
Other	119.00	160.00	138.00	119.00	136.00	128.00	150.00	156.00	124.00	99.00	99.00	97.00
Oak												
Red	348.00	275.00	311.00	294.00	335.00	335.00	268.00	300.00	331.00	271.00	289.00	276.00
White	213.00	154.00	232.00	134.00	151.00	153.00	NA	280.00	221.00	112.00	125.00	142.00
Other	143.00	135.00	156.00	108.00	102.00	123.00	NA	343.00	119.00	233.00	48.00	144.00
Other												
Hardwood	230.00	161.00	147.00	112.00	95.00	149.00	167.00	126.00	150.00	121.00	79.00	101.00
Black Walnut	725.00	NA	NA	400.00	400.00	400.00	NA	NA	NA	NA	NA	NA

Note: NA (not applicable) refers to products or species not normally harvested within the zone.



TABLE B: Cord Products

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Cedar	10.40	16.20	14.00	6.00	NA	6.00	10.00	12.00	11.90	10.00	12.20	10.00
Fir/NA	16.50	16.50	21.50	NA	21.50	10.80	9.60	NA	13.90	10.00	13.50	
Hemlock	NA	9.60	9.30	8.40	NA	8.40	8.30	8.30	NA	8.40	8.40	8.40
Pine												
Jack*	25.00	36.40	36.50	23.70	25.00	25.60	36.80	32.00	25.80	31.40	25.70	27.60
Red*	25.20	19.10	28.60	23.00	23.00	22.00	31.60	29.00	26.80	33.00	18.00	26.70
White*	14.00	11.30	18.80	11.40	10.00	10.00	17.60	13.30	15.90	19.10	13.60	19.20
Spruce	20.60	12.50	23.30	12.00	12.00	12.20	26.10	17.00	15.30	18.20	15.00	21.50
Tamarack	16.10	30.60	30.60	15.00	11.00	15.00	11.90	11.50	11.50	21.10	11.10	10.40
Aspen	8.00	14.00	24.40	13.00	11.40	20.50	15.00	18.60	16.00	19.50	22.10	18.40
Birch	12.00	17.00	22.70	12.00	10.00	10.00	18.00	15.00	10.20	16.60	14.00	18.80
Basswood	4.27	10.48	10.48	4.27	4.27	4.27	2.53	4.71	4.11	6.68	4.29	3.90
Oak	11.30	18.80	20.10	10.80	11.30	12.00	17.00	14.90	11.10	13.20	8.10	13.50
Other Hardwood	6.80	12.00	19.40	13.20	13.20	11.00	17.80	14.00	11.40	12.90	12.00	11.60
Fuelwood	6.90	10.00	14.10	8.60	7.40	10.00	6.00	7.50	6.90	10.00	5.70	6.70

* A 30% reduction in the listed price will be applied to pine cordwood harvests in the following counties: Buffalo, Calumet, Crawford, Dane, Dodge, Door, Grant, Green, Iowa, Jefferson, Kenosha, Kewaunee, LaCrosse, LaFayette, Manitowoc, Ozaukee, Pepin, Pierce, Racine, Richland, Rock, Saint Croix, Trempealeau, Vernon, Walworth, Waukesha, and Winnebago.

TABLE C: Piece Products (stumpage value per piece)

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Posts & Poles												
7 and 8 ft.	0.64	0.57	0.53	0.52	0.50	0.42	0.67	0.86	0.47	0.69	0.26	0.45
10 and 12 ft.	1.91	1.70	1.59	1.56	1.49	1.25	2.00	2.58	1.40	2.07	0.78	1.35
14 and 16 ft.	3.18	2.83	2.65	2.60	2.48	2.08	3.33	4.30	2.33	3.45	1.30	2.25
18 and 20 ft.	6.31	5.61	5.27	5.17	4.92	4.12	6.61	8.55	4.62	6.86	2.58	4.47
21 and 30 ft.	9.05	8.05	7.56	7.41	7.06	5.92	9.48	12.26	6.63	9.84	3.71	6.42
31 and 40 ft.	15.64	13.91	13.05	12.80	12.19	10.22	16.38	21.18	11.45	16.99	6.40	11.08
41 and 50 ft.	23.39	20.81	19.52	19.15	18.23	15.28	24.49	31.67	17.13	25.41	9.58	16.57
51 and 60 ft.	32.30	28.74	26.96	26.45	25.18	21.11	33.83	43.75	23.65	35.10	13.23	22.89
61 and 70 ft.	42.25	37.59	35.26	34.59	32.93	27.61	44.24	57.21	30.94	45.90	17.30	29.94
Christmas Trees												
Unsheared	2.90	2.90	2.90	3.40	3.40	3.40	4.50	9.30	3.40	3.00	2.40	5.60
Sheared	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

Posting Signs on MFL and FCL lands

By Carol Nielsen

The public has a right to access Managed Forest Law (MFL) land, designated as "open" for hunting, fishing, hiking, cross country skiing and sight seeing (s.77.83(2)(a) Wis. Stats.). They also have the right to access all Forest Crop Law (FCL) land for hunting and fishing (s.77.01 Wis Stats.).

Owners of these lands have asked if they can post signs that identify what the public cannot do on the land, i.e., mushroom picking, motorized access, etc. The answer is yes, but there are some guidelines in chapter NR46 of the Administrative Code and the Forest Tax Law Handbook that must be followed. Public access is not a requirement on Woodland Tax Law (WTL) land so there are no restrictions on signing. The following are the key requirements for signing and examples of wording for signs.

- An owner may post signs specifying the designation of the area (open or closed).
- Signs must:
 - identify permitted activities or restrictions,
 - be a minimum size of 11" x 11",
 - be in conspicuous view a minimum of 4 feet above the ground, and
 - be placed at intervals of at least two per one-quarter mile on the boundary of the designated area.

Notice!

Seek your DNR Forester's advice before buying, selling or transferring your tax law land to avoid unwanted withdrawals and penalties.

- Words which identify access points must be in print of equal size to other print on the sign. (s. 77.83(3), Wis. Stats. , and s. NR 46.21, Wis. Adm. Code)

1. MFL landowners may restrict the access of motorized vehicles.

FCL landowners may restrict the access of motorized vehicles, however, there is no statutory reference.

OPEN MANAGED FOREST LAND
NO MOTORIZED VEHICLES OR
SNOWMOBILES ALLOWED.
(Wis. Stats. 77.83(2)(c))

PUBLIC USES PERMITTED:
HUNTING, FISHING, X-COUNTRY
SKIING, SIGHT SEEING.
(Wis. Stats. 77.83(2)(a))

2. MFL and FCL landowners may restrict any uses not authorized under the law, but the sign must state the uses which are permitted.

OPEN MANAGED FOREST LAND
NO BERRY PICKING PERMITTED
PUBLIC USES PERMITTED:
HUNTING, FISHING, HIKING, X-
COUNTRY SKIING, SIGHT SEEING
(Wis Stats 77.83(2)(a))

FOREST CROP LAND
NO MUSHROOM PICKING
PERMITTED PUBLIC USES:
HUNTING, FISHING
(Wis Stats 77.01)

3. If access to "open" MFL or FCL land is across "closed" MFL or non tax law land, the owner may place "no trespassing" signs on the "closed" MFL land or non tax law land as long as signs with lettering of equal size are placed next to them indicating:
 - the "open" MFL or FCL land,
 - the permitted public uses, and
 - the access to the "open" MFL or FCL land (if one has been designated).

The landowner may want to include a map or airphoto showing the location of the open MFL or FCL land and the access route. If the only access to the open MFL or FCL land is by easement across another owner's land, then the public has the right to use that easement.

ACCESS TO FOREST CROP LAND
IS FROM (describe location*)

PUBLIC USES PERMITTED ON
FOREST CROP LAND: HUNTING,
FISHING
(Wis Stats 77.01)

ACCESS TO OPEN MANAGED
FOREST LAND
IS FROM (describe location*)

PUBLIC USES PERMITTED ON
OPEN MANAGED FOREST LAND:
HUNTING, FISHING, HIKING,
X-COUNTRY SKIING,
SIGHT SEEING
(Wis. Stats. 77.83 (2)(a))

* Describe the location in this section such as:

- At a point 1/4 mile south of County Road P
- From County Road P along the south fence line

Place additional signs along the access route.

ACCESS TO
OPEN MANAGED FOREST LAND

ACCESS TO
FOREST CROP LAND

4. Many landowners in Wisconsin are becoming involved in "Quality Deer Management." While this program is not in conflict with the tax law programs, signing for the program cannot infer a restriction on what deer can be harvested. The following signs were drawn up using wording from a preprinted sign for quality deer management.

continued on next page

DNR Reorganization Update

The Department of Natural Resources officially began implementation of its newly reorganized field structure on January 6, 1997. The Madison (central) office organization has been operating in its new structure for about a year. Many people have been asking how will this impact the delivery of the state Forestry Program and what can they expect to see different in the new DNR

In the short-term, most forest landowners will notice very little

difference in the DNR. You may have a different forester providing you advice as a result of administrative boundary changes, and there may be a delay in providing you assistance due to the high number of vacancies in the forestry program. A transitional organization for forest fire control has been established for 1997 to minimize disruption to emergency forest fire response.

Under the newly implemented organization, the DNR has five regions rather than six districts. The

regions are divided up into twenty-three geographical management units (GMUs) for the Lands program rather than the seventeen areas in the previous DNR. There will no longer be a functional supervisory organization between the regional director and the field forester. District, area and work-unit forestry supervisors have been replaced by generalist supervisors who will oversee the activities of the Parks, Forestry, Facilities and Lands and Endangered Resources field staff.

In the long-term, some field stations are scheduled to be closed and consolidated into service centers at a different location. The supervisors at the GMU level are responsible for improving citizen involvement in Department activities at the field level through development of citizen advisory teams. This should give the local forest landowner a greater voice in Department field activities. Staff and funding resources that are appropriated by the legislature for forestry activities will continue to be devoted to priority forestry activities. The overall intent of the reorganization is to improve efficiency, integration, citizen involvement, customer service and manage Wisconsin's natural resources on a sustainable basis. Time and the voice of the people will determine the reorganization's success. Contact your local DNR office if you have any questions.

Posting Signs on MFL and FCL lands *continued*

• MFL Quality Deer Management Sign

MANAGED FOREST LAND
PUBLIC USES PERMITTED:
HUNTING, FISHING, HIKING, X-COUNTRY SKIING, SIGHT SEEING
(Wis Stats 77.83(2)(A))
LANDOWNER SUPPORTS QUALITY DEER MANAGEMENT (QDM) ON
THIS PROPERTY
QDM IS A VOLUNTARY PROGRAM
QDM - PROMOTES AN ADEQUATE HARVEST OF ADULT DOES.
RESTRAINT IN HARVESTING 1.5 YEAR OLD BUCKS. COOPERATION &
EDUCATION IN DEER MANAGEMENT. SAFE & ETHICAL HUNTING.
OBEYING TRESPASSING LAWS.

• FCL Quality Deer Management Sign

FOREST CROP LAND
PUBLIC USES PERMITTED:
HUNTING, FISHING
(Wis Stats 77.01)
LANDOWNER SUPPORTS QUALITY DEER MANAGEMENT (QDM) ON
THIS PROPERTY
QDM IS A VOLUNTARY PROGRAM
QDM - PROMOTES AN ADEQUATE HARVEST OF ADULT DOES.
RESTRAINT IN HARVESTING 1.5 YEAR OLD BUCKS. COOPERATION &
EDUCATION IN DEER MANAGEMENT. SAFE & ETHICAL HUNTING.
OBEYING TRESPASSING LAWS.

These are just a few examples of wordings for signs. If you have some ideas, talk to the DNR Forester in your county about the wording and the appropriate location for them.

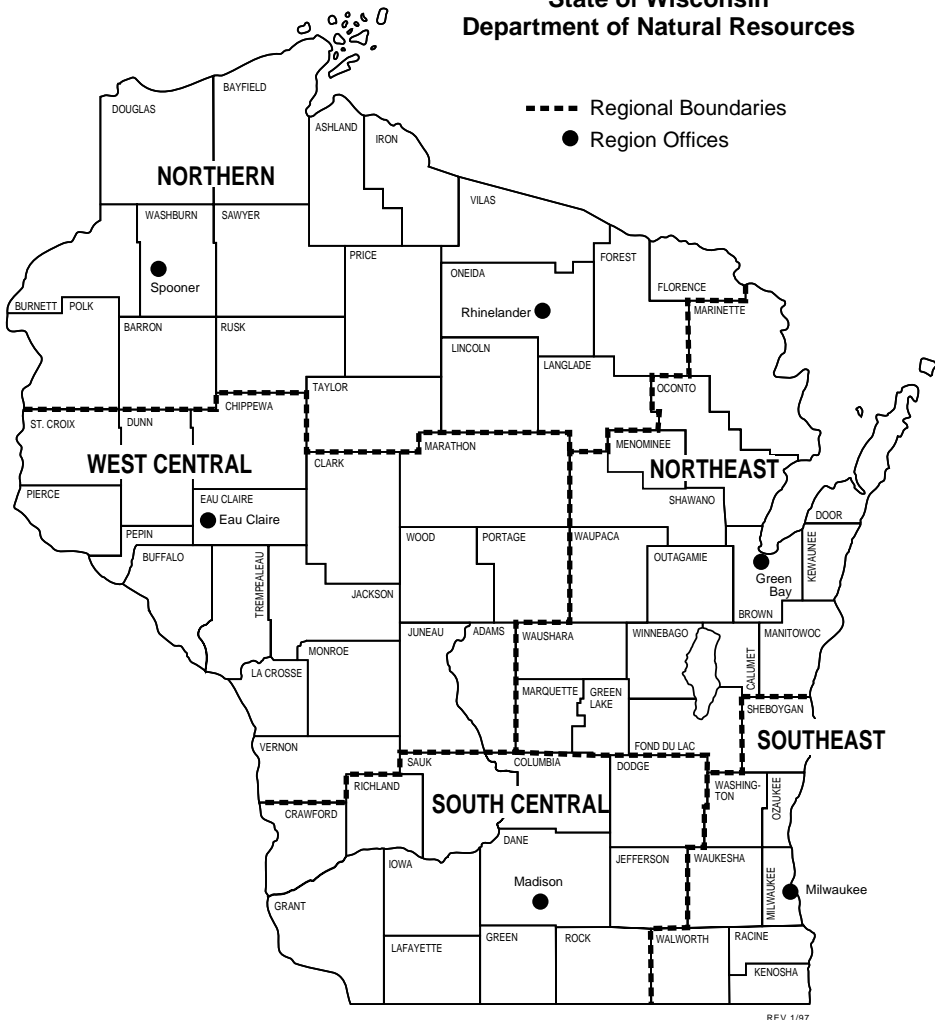
GoodBye Friends

By Dahn V. Borh

I suppose every good thing must come to an end. Having spent nearly three years with the Forest Tax and Stewardship News, it's time to say goodbye. A newsletter devoted solely to informing tax law landowners, I really enjoyed the editing responsibility of the Forest Tax and Stewardship News. It was fun and a time well spent. Your comments and suggestions were enlightening and have encouraged and strengthened our resolve to improve the newsletter.

DNR Regions

State of Wisconsin Department of Natural Resources



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Department of Natural Resources
810 W. Maple Street
Spooner, WI 54801
(715) 635-2101

Department of Natural Resources
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